



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

ROBERT J. KLEINE  
STATE TREASURER

## ***MINUTES OF THE MEETING OF THE STATE TAX COMMISSION***

***Lansing Center, Meeting Room 201  
333 East Michigan Avenue, Lansing, Michigan***

***December 10, 2008  
9:00 a.m.***

***PRESENT: Robert H. Naftaly, Chair STC  
Douglas B. Roberts, Member STC  
Frederick W. Morgan, Member STC***

***Kelli Sobel, Executive Secretary  
LaNiece Densteadt, Recording Secretary***

**The item numbers referred to in the minutes correspond to the agenda items as numbered.**

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the minutes of October 27, 2008, as presented. (Item 1 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to order Arenac County Equalization Department fix the problems associated with the reappraisal of Adams Township and that these corrections be completed by August 1, 2009. The Commission also ordered that staff from the Assessment and Certification Division monitor the reappraisal and report monthly to the Commission. (Item 2 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to accept the plan to field inspect all parcels by the 2011 assessment roll of Fruitport Township, Muskegon County. The township also agreed to submit quarterly reports to the Commission. (Item 3 on agenda)

The Commission heard from the parties involved with the IFT Exemption Appeal of Oak Grove International and will make a decision at their December 22, 2008 meeting. (Item 4 on agenda)

The Commission heard from the parties involved with the IFT Exemption Appeal of Escanaba Paper Company and will make a decision at their December 22, 2008 meeting. (Item 5 on agenda)

The Commission heard from the parties involved with the Water Pollution Exemption Appeal of Granger Land Development Company and will make a decision at their December 22, 2008 meeting. (Item 6 on agenda)

Detroit Edison Company withdrew their appeal of the Water Pollution Control Exemption. (Item 7 on agenda)

General Motors withdrew their appeal of Air Pollution Control Certificates. (Item 8 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to postpone the request for guidance on Specific Taxes and Land Bank Parcels for a future meeting. (Item 9 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to correct the 2006 assessment roll for Holmes Township, Menominee County. (Item 10 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the official order to certify the roll for Denmark Township, Tuscola County. (Item 11 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to provide the results of the "mini" reviews to the local units and full reviews be conducted on the units that failed their review. (Item 12 on agenda)

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the recommendations of the staff for classification appeals. The Commission also approved the recommendation of Executive Secretary Sobel to change the process for classification appeals for the 2009 year only. Beginning in 2009, the Commission will render a decision based on the written petition, the written recommendation of the assessor and a written recommendation from the Executive Secretary. No petitioners will be allowed an opportunity to present their appeal in person. The Commission also defined a policy for reconsideration of a classification decision. (Item 13 on agenda)

### **Agricultural**

08-113	08-146	08-186	08-187	08-188	08-189	08-341
08-342	08-344	08-366	08-367	08-368	08-369	08-370

### **Residential**

08-121	08-150	08-183	08-184	08-343
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### **Industrial Real**

08-236

### **Industrial Personal**

08-237	08-246	08-247	08-289
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## **Developmental**

08-244

## **Commercial Real**

08-308

It was moved by Morgan, supported by Roberts, and unanimously approved the request from the City of Detroit to receive 154 petitions beyond the December 31, 2008 deadline for the 2006 year relating to TMA audits that are ongoing. The Commission also set a deadline of January 12, 2009 for receipt of those petitions. (Item 14 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 10 of 2008, Random Week for Qualified Businesses. (Item 15 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 11 of 2008, Property Tax Appeal Procedures for 2009. (Item 16 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 12 of 2008, Board of Review Update for 2009. (Item 17 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 13 of 2008, Interest Rates on MTT Judgments. (Item 18 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 14 of 2008, Certified Interest Rates January 2008 thru September 2008. (Item 19 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt staff recommendation to approve the Electric Distribution Cooperatives' System Economic Factors. (Item 20 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the 2009 Forms for Personal Property Statements (Forms: 3976, 3980, 4435, and 4606) and the revised Tables J and M. (Item 21 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 22 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the request to correct the 2006 Taxable Value for Sherwood Foods IFT. (Item 23 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 24 on agenda)

These certifications will expire on **May 1, 2011**.

**Manistee County**

Onkama Township  
Norman Township

**Alcona County**

Curtis Township	Greenbush Township	Gustin Township
Harrisville Township	Hawes Township	Haynes Township
Mikado Township	City of Harrisville	

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 25 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda**. (Item 26 on agenda) ([See attached link for file identification.](#))

It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the MCL 211.154 **Detroit TMA Discovery NonConcurrences as follows**. Morgan recused himself from the petitions. (Item 27 on agenda) ([See attached link for file identification and decision.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **December 22, 2008**. (Item 27 on agenda)

**City of Wayne, Wayne County**

**154-07-2891 FORD MOTOR COMPANY; 55-999-00-1400-000; PERSONAL PROPERTY**

2005 AV from \$ 76,577,600 to \$ 86,209,200 TV from \$ 76,577,600 to \$ 86,209,200  
2006 AV from \$ 73,403,700 to \$ 81,599,400 TV from \$ 73,403,700 to \$ 81,599,400  
2007 AV from \$ 62,412,000 to \$ 71,804,050 TV from \$ 62,412,000 to \$ 71,804,050

**154-07-2892 FORD MOTOR COMPANY; 55-999-00-1390-000; PERSONAL PROPERTY**

2005 AV from \$ 63,470,100 to \$ 77,307,250 TV from \$ 63,470,100 to \$ 77,307,250  
2006 AV from \$ 61,946,100 to \$ 75,661,200 TV from \$ 61,946,100 to \$ 75,661,200  
2007 AV from \$ 62,305,600 to \$ 72,092,700 TV from \$ 62,305,600 to \$ 72,092,700

**154-07-2893 FORD MOTOR COMPANY; 55-998-01-9892-002; PERSONAL-IFT PROPERTY**

2005 AV from \$ 5,474,700 to \$ 6,704,850 TV from \$ 5,474,700 to \$ 6,704,850  
2006 AV from \$ 5,143,100 to \$ 6,250,200 TV from \$ 5,143,100 to \$ 6,250,200  
2007 AV from \$ 4,274,800 to \$ 5,432,600 TV from \$ 4,274,800 to \$ 5,432,600

## **City of Wayne, Wayne County**

### **154-07-2894 FORD MOTOR COMPANY; 55-998-01-9892-001; PERSONAL-IFT PROPERTY**

2005 AV from \$ 20,600,900 to \$ 25,436,000 TV from \$ 20,600,900 to \$ 25,436,000

2006 AV from \$ 19,308,000 to \$ 24,008,750 TV from \$ 19,308,000 to \$ 24,008,750

2007 AV from \$ 16,329,300 to \$ 20,327,850 TV from \$ 16,329,300 to \$ 20,327,850

### **154-07-2895 FORD MOTOR COMPANY; 55-998-01-9892-009; PERSONAL-IFT PROPERTY**

2005 AV from \$ 6,568,700 to \$ 9,471,150 TV from \$ 6,568,700 to \$ 9,471,150

2006 AV from \$ 37,724,400 to \$ 19,614,000 TV from \$ 37,724,400 to \$ 19,614,000

2007 AV from \$ 20,762,300 to \$ 21,212,500 TV from \$ 20,762,300 to \$ 21,212,500

### **154-07-2896 FORD MOTOR COMPANY; 55-998-01-9892-007; PERSONAL-IFT PROPERTY**

2005 AV from \$ 19,473,700 to \$ 22,451,650 TV from \$ 19,473,700 to \$ 22,451,650

2006 AV from \$ 17,894,200 to \$ 19,983,850 TV from \$ 17,894,200 to \$ 19,983,850

2007 AV from \$ 15,764,700 to \$ 18,086,100 TV from \$ 15,764,700 to \$ 18,086,100

### **154-07-2897 FORD MOTOR COMPANY; 55-998-01-9892-004; PERSONAL-IFT PROPERTY**

2005 AV from \$ 7,208,000 to \$ 7,444,050 TV from \$ 7,208,000 to \$ 7,444,050

2006 AV from \$ 6,659,200 to \$ 6,889,700 TV from \$ 6,659,200 to \$ 6,889,700

2007 AV from \$ 6,026,200 to \$ 6,443,050 TV from \$ 6,026,200 to \$ 6,443,050

### **154-07-2898 FORD MOTOR COMPANY; 55-998-01-9892-006; PERSONAL-IFT PROPERTY**

2005 AV from \$ 7,924,300 to \$ 8,673,200 TV from \$ 7,924,300 to \$ 8,673,200

2006 AV from \$ 7,302,600 to \$ 8,036,700 TV from \$ 7,302,600 to \$ 8,036,700

2007 AV from \$ 6,160,200 to \$ 7,353,100 TV from \$ 6,160,200 to \$ 7,353,100

### **154-07-2899 FORD MOTOR COMPANY; 55-998-01-9892-003; PERSONAL-IFT PROPERTY**

2005 AV from \$ 6,741,400 to \$ 7,924,250 TV from \$ 6,741,400 to \$ 7,924,250

2006 AV from \$ 6,249,800 to \$ 7,302,600 TV from \$ 6,249,800 to \$ 7,302,600

2007 AV from \$ 6,712,200 to \$ 6,716,950 TV from \$ 6,712,200 to \$ 6,716,950

## **City of Woodhaven, Wayne County**

### **154-07-2573 FORD MOTOR COMPANY; 59-998-01-9892-001; PERSONAL-IFT PROPERTY**

2005 AV from \$ 27,090,600 to \$ 20,580,900 TV from \$ 27,090,600 to \$ 20,580,900

2006 AV from \$ 25,126,800 to \$ 17,961,400 TV from \$ 25,126,800 to \$ 17,961,400

2007 AV from \$ 20,444,200 to \$ 16,236,350 TV from \$ 20,444,200 to \$ 16,236,350

### **154-07-2574 FORD MOTOR COMPANY; 59-999-00-0472-000; PERSONAL PROPERTY**

2005 AV from \$ 67,186,800 to \$ 83,082,300 TV from \$ 67,186,800 to \$ 83,082,300

2006 AV from \$ 60,061,400 to \$ 82,348,900 TV from \$ 60,061,400 to \$ 82,348,900

2007 AV from \$ 65,768,000 to \$ 78,232,850 TV from \$ 65,768,000 to \$ 78,232,850

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **February 2, 2009**. (Item 27 on agenda)

**City of Ferndale, Oakland County**

**154-08-0886** RCC ARCHDIOCESE OF DETROIT; 63-24-25-34-176-056; REAL PROPERTY

2006 AV from \$ 0 to \$ 1,279,000 TV from \$ 0 to \$ 1,279,000

2007 AV from \$ 0 to \$ 1,279,000 TV from \$ 0 to \$ 1,279,000

2008 AV from \$ 0 to \$ 1,279,000 TV from \$ 0 to \$ 1,279,000

**City of Ferndale, Oakland County**

**154-08-0887** EDISON SCHOOLS INC.; 63-24-25-34-601-001; REAL PROPERTY

2006 AV from \$ 0 to \$ 581,400 TV from \$ 0 to \$ 581,400

2007 AV from \$ 0 to \$ 581,400 TV from \$ 0 to \$ 581,400

2008 AV from \$ 0 to \$ 581,400 TV from \$ 0 to \$ 581,400

**City of Taylor, Wayne County**

**154-08-0621** PRINTWELL; 60-078-99-0001-712; REAL PROPERTY

2006 AV from \$ 272,000 to \$ 415,600 TV from \$ 215,936 to \$ 359,536

2007 AV from \$ 272,000 to \$ 415,600 TV from \$ 223,925 to \$ 372,838

2008 AV from \$ 274,700 to \$ 419,700 TV from \$ 229,075 to \$ 381,413

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **April 14, 2009**. (Item 27 on agenda)

**City of Troy, Oakland County**

**154-08-0991** BELLE TIRE DISTRIBUTORS INC.; 88-99-00-060-999; PERSONAL PROPERTY

2006 AV from \$ 41,540 to \$ 51,570 TV from \$ 41,540 to \$ 51,570

2007 AV from \$ 26,670 to \$ 47,840 TV from \$ 26,670 to \$ 47,840

2008 AV from \$ 28,740 to \$ 47,490 TV from \$ 28,740 to \$ 47,490

**City of Dearborn, Wayne County**

**154-08-0333** FORD MOTOR COMPANY; 84-0000-120250; PERSONAL PROPERTY

2006 AV from \$ 44,870,850 to \$ 48,794,900 TV from \$ 44,870,850 to \$ 48,794,900

2007 AV from \$ 46,073,150 to \$ 48,949,900 TV from \$ 46,073,150 to \$ 48,949,900

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the following MCL 211.154 petitions as **amended**: (Item 27 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to **deny** the following MCL 211.154 petitions: (Item 27 on agenda)

**Delta Township, Eaton County**

**154-08-0895** CARRIER CREEK DRAIN DRAINAGE DISTRICT; 23-040-028-100-085-00; REAL PROPERTY

2006 AV from \$ 0 to \$ 89,000 TV from \$ 0 to \$ 89,000  
2007 AV from \$ 0 to \$ 90,800 TV from \$ 0 to \$ 90,800  
2008 AV from \$ 0 to \$ 87,200 TV from \$ 0 to \$ 87,200

**Fair Haven Township, Huron County**

**154-08-1055** MARK J. & SUE A. WIESE; 3208-100-011-00; REAL PROPERTY

2008 AV from \$ 100,900 to \$ 100,900 TV from \$ 54,053 to \$ 68,390

**City of Kalamazoo, Kalamazoo County**

**154-08-1042** DOWNTOWN AMOCO LLC; 9001106; PERSONAL PROPERTY

2007 AV from \$ 4,200 to \$ 15,500 TV from \$ 4,200 to \$ 15,500  
2008 AV from \$ 3,800 to \$ 14,150 TV from \$ 3,800 to \$ 14,150

It was moved by Morgan, supported by Roberts, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions: (Item 27 on agenda)

**City of Kalamazoo, Kalamazoo County**

**154-08-0874** BDS ENTERPRISES II INC.; 9056239; PERSONAL PROPERTY

2007 AV from \$ 8,900 to \$ 17,650 TV from \$ 8,900 to \$ 17,650

**154-08-0948** MEJEUR CONSTRUCTION LLC; 9056505; PERSONAL PROPERTY

2006 AV from \$ 0 to \$ 18,750 TV from \$ 0 to \$ 18,750  
2007 AV from \$ 0 to \$ 16,950 TV from \$ 0 to \$ 16,950  
2008 AV from \$ 500 to \$ 1,200 TV from \$ 500 to \$ 1,200

**Howell Township, Livingston County**

**154-08-0952** IDEALCO OF MICHIGAN; 4706-99-000-400; PERSONAL PROPERTY

2008 AV from \$ 3,525 to \$ 9,200 TV from \$ 3,525 to \$ 9,200

**City of Novi, Oakland County**

**154-08-0957** KIDNEY CENTERS OF MICHIGAN LLC; 50-99-01-970-038; Personal Property  
2008 AV from \$ 143,260 to \$ 119,748 TV from \$ 143,260 to \$ 119,748

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt all other MCL  
211.154 petitions **as submitted**: (Item 27 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved the following MCL  
211.154 petitions as **concurrences**. These petitions were initially noticed as non concurrences.  
(Item 27 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to move the December  
22, 2008 meeting to 10:00 a.m. and hold the meeting at the Austin Building.

It was moved by Morgan, supported by Roberts, and unanimously approved to adjourn the meeting  
of the State Tax Commission at 12:50 P.M.

**DATED TYPED:**                      **December 10, 2008**

**DATE APPROVED:**                **December 22, 2008**

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**Robert H. Naftaly, Chair**  
**State Tax Commission**

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**Douglas B. Roberts, Member**  
**State Tax Commission**

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**Frederick W. Morgan, Member**  
**State Tax Commission**